



Information for clients

Slovakia
December 2021

Changes in INTRASTAT system from 1 January 2022

There will be several changes in Intrastat reporting from 1 January 2022.

Threshold for reporting

The reporting thresholds will change to **EUR 1.000.000** for both imports and exports of goods within the EU. The exception will be entities operating in the agricultural and food sectors. The original exemption thresholds remain in force for them, i.e. **EUR 200.000** for imports and **EUR 400.000** for exports.

The reporting obligation for 2022 shall be determined based on the total value of trades **from 1 October 2020 to 30 September 2021**.

Simplified reporting

Simplified reporting by cumulating items with a value below **EUR 200** will not be possible anymore.

At the same time, there will be a new possibility to report items included on one invoice accumulated under one code. The condition is that the total value of any number of goods on

one invoice would be less than **EUR 1.000** (so-called shipment threshold). The reporting entity may aggregate such transactions when exporting goods within the EU according to the Member State of destination and when importing goods within the EU according to the Member State of dispatch. The same country of dispatch or destination is a condition for such reporting.

Changes in mandatory reporting data

- The VAT number of the partner company is mandatory for both exports and imports of goods within the EU.
- The country of origin of goods is mandatory for both exports and imports of goods within the EU
- A new list of types of transaction is to be applied for the specification of the "Type of transaction".

In case of any questions, don't hesitate to get in touch with us.

Your AUDITOR team

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